

## **FISCAL NOTE**

### **HB 471 - SB 569**

February 28, 2007

**SUMMARY OF BILL:** Prohibits the Commissioner of the Department of Revenue from exercising any enforcement measures under the Tax Enforcement Procedures Act unless and until the taxpayer's appeal is finally adjudicated, in cases where the Commissioner has either failed or refused to recognize an exemption or exception for taxpayers having not-for-profit status.

### **ESTIMATED FISCAL IMPACT:**

**Decrease State Revenues – Not Significant**  
**Increase State Expenditures – Not Significant**

Assumptions:

- According to the Department of Revenue (DOR), the department currently operates under a policy that is mostly consistent with this bill.
- According to DOR, the department's ability to file lien notices and to collect jeopardy assessments could be impeded to some degree. The decrease to state revenues related to these issues is considered not significant.
- According to DOR, some enforcement issues could arise as a result of this bill. The increase to state expenditures related to this issue is considered not significant.

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White".

James W. White, Executive Director